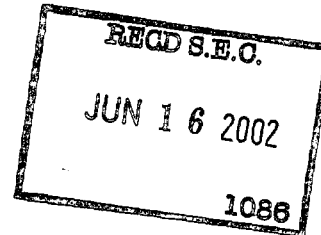




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July 16, 2002

Cert NYS



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

JUL 23 2002

THOMSON
FINANCIAL

1-31402

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, CAE Inc., Common Shares including Common Share Purchase Rights pursuant to the registrant's shareholder rights plan, which rights will trade together with the common shares. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on July 15, 2002. Tentative listing date - July 19, 2002.

Sincerely,

Paras Madho